

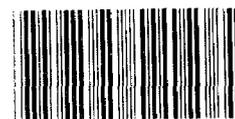
GAO

Report to the Congress

July 1987

BUDGET ISSUES

The Use of Spending Authority and Permanent Appropriations Is Widespread



133463

Comptroller General
of the United States

B-227245

July 17, 1987

To the President of the Senate and the
Speaker of the House of Representatives

The Balanced Budget and Emergency Deficit Control Act of 1985 (Public Law 99-177) amended the Congressional Budget Act of 1974 (titles I through IX of Public Law 93-344) to require a General Accounting Office (GAO) study of the provisions of law which give the federal government "spending authority" and "permanent appropriations" for which budget authority is not provided in advance by an appropriation act. It also requires GAO to recommend the appropriate form of financing for activities or programs financed by such provisions of law. The objectives of this report and the associated Budget Issues: Inventory of Accounts With Spending Authority and Permanent Appropriations, 1987 (GAO/AFMD-87-44A) are to identify and make observations about accounts with "spending authority" and "permanent appropriations."

The Congressional Budget Act, as amended, defines what is meant by "spending authority." Spending authority basically is authority provided in laws other than appropriation acts to obligate the United States government to make payments.

More specifically, it includes contract authority, authority to borrow, and entitlement authority if budget authority to make the required payments has not been provided in advance by appropriation acts. Also included in the act's definition is authority to forgo the collection of proprietary offsetting receipts and to make any other payments for which the budget authority is not provided in advance by appropriation acts.¹ More detailed definitions of these types of spending authority are included in the glossary.

Spending authority and permanent appropriations are used to finance a large percentage of federal programs. For fiscal year 1985, 58 percent of budget authority² and offsetting collections from nonfederal sources credited to appropriation or fund accounts was available as a result of

¹Congressional staff agreed that these latter authorities include, but are not limited to, the use of monetary credits and the authority to make payments from offsetting collections from nonfederal sources credited to appropriation or fund accounts.

²The budget authority total used is that reported in the Budget of the United States Government, 1987 as available through current action by the Congress plus that reported as available without current action by the Congress, with minor adjustments based on our methodology as described in appendix I.

prior legislative action and was therefore not provided in the annual appropriations process. Funding provided during the annual appropriations process represented 42 percent of the total.

Sixty-five federal agencies or establishments use permanent appropriations or spending authority as a means of financing some of their programs or activities. Four hundred and thirteen accounts exist for which federal agencies or establishments state that existing laws provide one or more types of spending authority or permanent appropriations. In some cases, over a dozen laws were cited as providing spending authority for a single account. Specifically, federal agencies and establishments identified

- 59 accounts with contract authority,
- 37 accounts with authority to borrow,
- 27 accounts with authority to use monetary credits or bartering,
- 263 accounts authorized to make payments from offsetting collections from nonfederal sources, and
- 143 accounts with permanent appropriations, including entitlements not annually appropriated.

The usage made of spending authority and permanent appropriations is significant in dollar terms.³ In fiscal year 1985, over \$607 billion in permanent appropriations for entitlements not annually appropriated and for other programs was used. In addition, \$22 billion in permanent appropriations was used to liquidate contract authority or debt. Over \$50 billion in authority to borrow and over \$34 billion in contract authority were used in the absence of a prior appropriation. Over \$97 billion in offsetting collections from nonfederal sources was credited to appropriation or fund accounts as a result of previously enacted legislation. In addition, an indeterminate amount of financing was accomplished through the use of monetary credits or bartering.⁴ Other

³As used in this report, "usage" refers to "obligations" where such amounts could be readily determined. For permanent appropriations, usage is measured by budget authority because we could not in all cases determine an obligated amount. For the same reason, we used the level of offsetting collections credited to the account as the measure of usage. For monetary credits or bartering, the agency's estimated value of the transaction, when available, is the measure of usage.

⁴Our inclusion of bartering with monetary credits does not necessarily mean that it should be treated the same as monetary credits in the budget. We did not perform detailed analyses of accounts using bartering, and therefore cannot draw conclusions about the appropriate budgetary treatment of bartering. We obtained all data on monetary credits and bartering from agencies which believe they have such authority. They did not distinguish between the two, and we could not do so within the limits of this study.

observations on the use of specific types of spending authority and permanent appropriations are discussed later in this report and in appendixes II through IV.

Section 401 of the Congressional Budget Act, which became effective in 1976, attempted to limit the creation of new nonappropriated contract authority or authority to borrow. It stated that it shall not be in order to consider any legislation providing new contract authority or authority to borrow unless that legislation is limited to amounts provided in appropriation acts. As amended, the act continues to limit the creation of these types of spending authority. The act also attempts to limit the creation of new entitlement authority.

The Congressional Budget Act has not been fully successful in preventing the creation of new contract authority or authority to borrow which is not limited by appropriation acts. Since 1976, at least four provisions of law interpreted by agencies as providing nonappropriated contract authority and at least six provisions of law interpreted by agencies as providing nonappropriated authority to borrow have been passed. In fiscal year 1985, these laws permitted the obligation of about \$2 billion without a prior appropriation.

Objectives, Scope, and Methodology

The objectives of this report are to summarize and make observations about accounts with spending authority and permanent appropriations. Due to the large number of accounts in which spending authority or permanent appropriations is used, we agreed with congressional staff to address the study requirements in the Congressional Budget Act, as amended, in two phases. One of our specific objectives for the first phase was to provide a descriptive inventory containing certain information, such as the legal citation providing the authority and the original and current reasons for authorizing and maintaining the authority, on accounts with spending authority and permanent appropriations. We also agreed to summarize the information and provide our observations on it. This summary report and the associated Budget Issues: Inventory of Accounts With Spending Authority and Permanent Appropriations, 1987 (GAO/AFMD-87-44A) are the result of the first phase. Subsequent work will analyze selected accounts or types of authority and, if appropriate, recommend alternative forms of financing or budget treatment.

The inventory includes accounts with contract authority, authority to borrow, and authority to use monetary credits or bartering if budget authority has not been provided in advance in appropriation acts. It also

includes appropriation or fund accounts credited with offsetting collections from nonfederal sources and accounts with permanent appropriations, including entitlements not annually appropriated. Occasionally, accounts with spending authority or permanent appropriations have appropriation act limitations on the amount of obligations which may be made in a fiscal year or have appropriation act language specifically governing the use of the spending authority. The inventory shows whether such fiscal year 1986 appropriation act controls existed for a significant portion of an affected account's activity.

There are other financing practices which might be considered similar to spending authority or permanent appropriations because they are generally not directly controllable in the current year's appropriations process. Such items include annually appropriated entitlements and accounts with advance appropriations. These are not in the inventory or the summary tables in appendixes II through IV because, at some time, such funding is considered in the appropriations process. Offsetting collections from federal sources or trust funds are not included because their source is either annually appropriated or is itself in the inventory. Tax expenditures and tax credits are not in the inventory or the summary tables since they are considered on the revenue side of the federal budget rather than the spending side.

We sent questionnaires on specific accounts to 68 federal agencies or establishments. We identified most of the accounts from the Office of Management and Budget's (OMB) "Budget Preparation System" data base for the fiscal year 1987 budget. Questionnaires completed by agency officials, in conjunction with follow-up contacts and research, were used to obtain the data. Financial data for fiscal years 1967, 1977, 1985, 1986, and 1987 were obtained from the questionnaires, Department of the Treasury documents, and relevant budget appendixes.

We mainly used OMB's "Budget Preparation System" for the 1987 budget, which includes accounts and data only for fiscal years 1985, 1986, and 1987, to identify accounts for the inventory. The summary tables in appendixes II through IV provide a history of the dollar amounts for these accounts only. The tables' totals for fiscal years 1967 and 1977 do not include amounts for other accounts that had spending authority or permanent appropriations in fiscal years 1967 or 1977 but no longer had the authority in the 1985 through 1987 fiscal years covered by OMB's 1987 "Budget Preparation System." In addition, there may be other accounts with spending authority or permanent appropriations

which we did not identify because they did not use the spending authority or permanent appropriation during fiscal years 1985 through 1987.

We performed our review between May 1986 and April 1987. Due to the large number of agencies and establishments included in this report, we did not obtain official agency comments; however, OMB informally reviewed a draft of this report. Our objectives, scope, and methodology are described in greater detail in appendix I.

The rest of this report provides some general observations on the data we obtained, such as

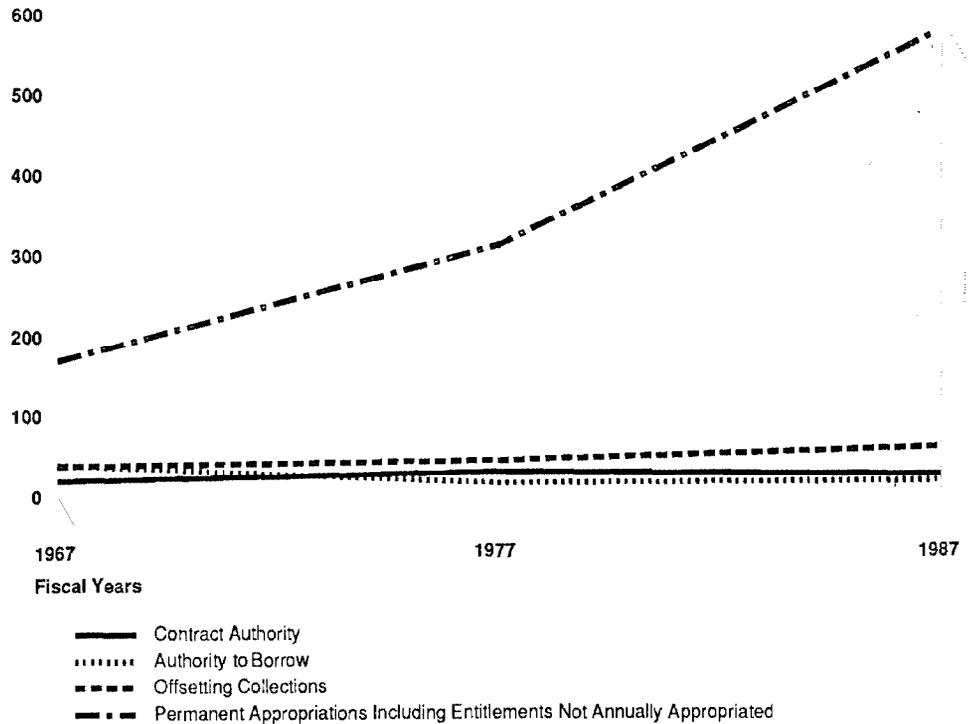
- trends in the use of spending authority and permanent appropriations,
- the effect of entitlement-related increases on permanent appropriations,
- sources of permanent appropriations for nonentitlement-related accounts,
- the effect of the Federal Financing Bank's authority to borrow on loan programs,
- the use of monetary credits or bartering,
- the adequacy of legal authorities, and
- the lack of periodic review of some spending authorities.

Trends in the Use of Spending Authority and Permanent Appropriations

Two hundred and seventy-eight accounts in the inventory had spending authority or permanent appropriations in fiscal year 1967 and continue to do so in fiscal year 1987. The total amount of spending authority and permanent appropriations that was used by these accounts increased about 161 percent, adjusted for inflation, over the 20-year period. Figure 1 shows the trends for each type of spending authority and for permanent appropriations, including entitlements not annually appropriated. Trends in the use of monetary credits or bartering are not shown because agencies are unable to identify the dollar value involved in most cases.

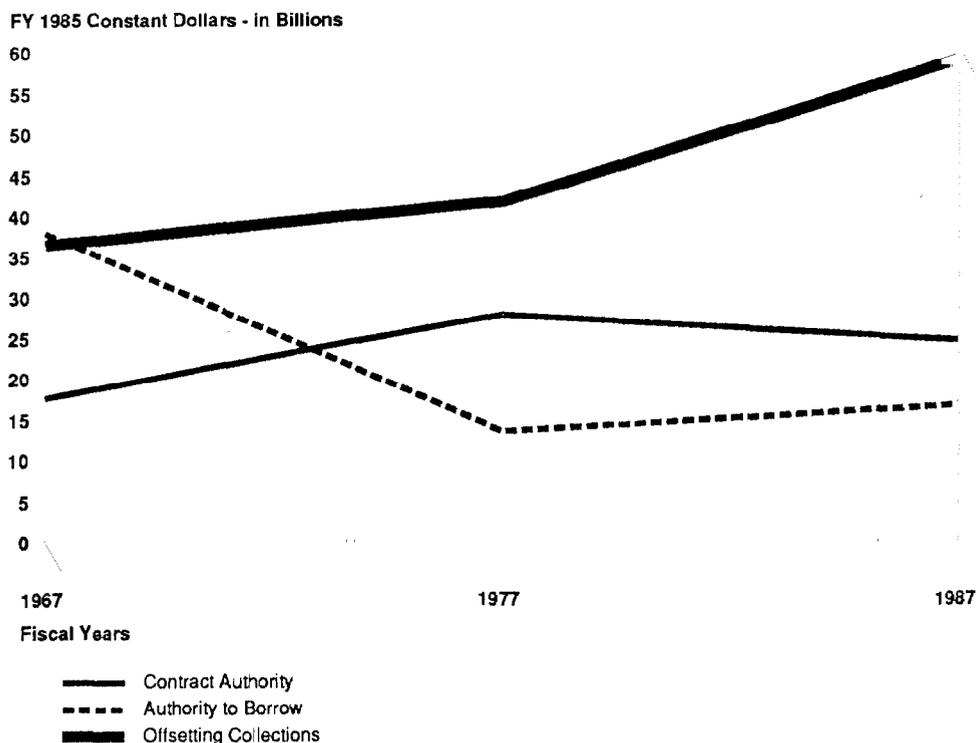
Figure 1: Spending Authority and Permanent Appropriations Used by 278 Accounts During Fiscal Years 1967, 1977, and 1987

FY 1985 Constant Dollars -- in Billions



While the total usage of spending authority and permanent appropriations has increased, the amount of change in each type of authority and permanent appropriations varies. As figure 1 shows, the greatest increase—244 percent—is in the amount of permanent appropriations. Figure 2 expands the portion of figure 1 showing the use of contract authority, authority to borrow, and offsetting collections from nonfederal sources so that their trends can be seen more easily. One hundred ninety-seven accounts are included in figure 2. This differs from figure 1 because accounts having only permanent appropriations have been eliminated.

Figure 2: Contract Authority, Authority to Borrow, and Offsetting Collections From Nonfederal Sources Used by 197 Accounts in Fiscal Years 1967, 1977, and 1987



For the 197 accounts included in figure 2, obligations from contract authority increased by 41 percent, and offsetting collections received from nonfederal sources increased by 62 percent from fiscal year 1967 to fiscal year 1987. Obligations from authority to borrow decreased by 50 percent.

Entitlement-Related Increases Caused a Large Increase in the Use of Permanent Appropriations

Ninety-nine percent of permanently appropriated funds goes to entitlement-related accounts. About 64 percent (\$388 billion) of all fiscal year 1985 permanent appropriations went to the six entitlement-related accounts that make up the net interest and social security budget functions; about 36 percent (\$216 billion) went to other entitlement-related accounts in various budget functions. Less than 1 percent (\$4 billion) went to nonentitlement-related accounts.

Primarily as a result of social security and net interest on the public debt, the amount of permanent appropriations has increased by \$440 billion (fiscal year 1985 constant dollars) from fiscal year 1967 to

fiscal year 1985. The amount in the interest and social security functions increased by \$266 billion (218 percent), adjusted for inflation, from fiscal years 1967 to 1985, which accounts for 60 percent of the increase in the use of permanently appropriated funds over those years. The rest of the increase was due to other entitlement-related accounts.

Earmarked Receipts Are the Primary Sources of Permanent Appropriations for Nonentitlement-Related Accounts

Almost all of the fiscal year 1985 permanent appropriations used for nonentitlement-related accounts came from various receipts earmarked by law for particular purposes. In many cases, the receipts generated as a result of goods sold or services provided were earmarked by a permanent appropriation for the account which provided the goods or services. For example, in fiscal year 1985, an account that funds meat inspections received a permanent appropriation derived from the inspection fees paid by meat producers. In other cases, the receipts came from excise taxes, customs duties, or business-type revenues that were not derived from the activities of the account that received the permanent appropriation. An example of this is an account that pays costs related to migratory bird refuges which has a permanent appropriation derived from Postal Service profits on bird stamps. In these examples, the first account received a permanent appropriation from fees it generated, while the second account received a permanent appropriation from funds generated by another federal activity.

Federal Financing Bank Authority to Borrow Increases Funding for Loan Programs

The Federal Financing Bank's (FFB) authorizing statute allows it to purchase direct or guaranteed loans from any agency authorized to make or guarantee loans. The FFB uses its unlimited authority to borrow from the Treasury to purchase direct loans or to make direct loans based on agency guarantees. In fiscal year 1985, \$18.3 billion of FFB's authority to borrow was used in these types of transactions. The \$18.3 billion is 36 percent of the total authority to borrow obligated by all agencies that year and was federal funding above that provided by annual appropriations. The result of such activity increases funding levels for programs making or guaranteeing loans. However, the fiscal year 1987 and 1988 budget proposals project FFB's use of authority to borrow for loan programs to significantly decrease.

Increased federal funding for direct loans occurs when FFB uses its authority to borrow to obtain funds for two types of transactions. In the

first type of transaction, FFB purchases loan assets⁵ from programs that make direct loans to the public. The programs selling the loans receive funds from FFB, which they can then use to make additional loans. In the second type of transaction, FFB makes direct loans to program beneficiaries on the basis of loan guarantees provided by the agencies. This transaction results in an immediate outlay by the federal government when the loan is provided, instead of only a contingent liability resulting from the loan guarantee. The FFB involvement converts agency loan guarantees to federal (FFB) direct loans.

As a result of a provision in the Balanced Budget and Emergency Deficit Control Act of 1985, both of these transactions are now shown in the budget as use of authority to borrow by the benefitting programs. This new requirement helps disclose increased loan program funding levels attributable to FFB's authority to borrow.

Monetary Credits or Bartering Provide an Indeterminate Amount of Spending Authority

The use of monetary credits results in the government agreeing, in effect, to forgo future collections to acquire an asset rather than spending current appropriations. When an agency gives a seller credits for use in a future transaction with the government (monetary credits) instead of issuing a check to pay for a current purchase, the government will have to forgo cash collections in a future transaction when the credit is redeemed. This arrangement can permit financing for programs which is not provided by prior appropriations. A similar effect can occur in bartering arrangements when an agency trades a government-owned asset to obtain a privately-owned asset.

Agencies identified 27 accounts which they interpret as currently having authority to make purchases using monetary credits or bartering. For example, the Commodity Credit Corporation (CCC) issues monetary credits called "generic commodity certificates" as payments to farmers participating in various price support programs. Farmers can use the credits to repay loans, or they can redeem them for commodities in CCC's inventory, turn them in to CCC for cash, or sell them to someone else who in turn can sell or exchange them. Similarly, in a bartering transaction, the Forest Service can acquire land by giving up other land or timber. In

⁵These transactions are called "loan asset purchases" in the Budget of the United States Government, 1987—Appendix, but they are not actual asset purchases because FFB does not take title to the loans, does not administer them, and receives repayment from the loaning agency in case of a default. The transactions actually represent agency borrowings from the FFB.

each of these examples, the government avoids making current cash expenditures by forgoing a cash collection in a future transaction.⁶

These transactions occur outside of the annual appropriations process and may or may not be indicated as outlays in the Budget of the United States Government—Appendix. In most cases agencies are unable to identify the dollar value of this type of spending. In fiscal year 1985, agencies estimated that about \$208 million worth of monetary credits or bartering were used by five accounts. Agencies could not estimate the amount used by the other 22 accounts having authority to use monetary credits or bartering in fiscal year 1985.

Legal Authority Is Sometimes Inadequate

We made no comprehensive effort to determine whether an agency's citation provided the proper legal basis for the permanent appropriation or spending authority claimed. However, when an agency provided an unclear or incomplete citation, we attempted to identify the reference that the agency had apparently intended as the correct citation. In some cases, it became obvious that agencies had provided inadequate authority. For example, one agency cited an annual appropriation from 1958, which clearly contained no permanent authority, in support of ongoing authority to use monetary credits or bartering. In at least two instances, agencies have cited provisions of law that have since been repealed without adequate substitute authority. Also, in a number of instances, agencies failed to cite any legal justification for the spending authority provided. In instances where we found inadequate legal authority, we did not modify what an agency apparently intended to provide as a legal justification for the spending authority cited.

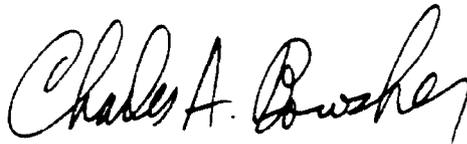
Some Spending Authorities Lack Periodic Review

Because of changes in economic conditions or program objectives, some spending authorities may no longer be appropriate and some accounts may be using spending authority without proper statutory authority. Some spending authorities have existed for many years. For example, agencies cite 46 accounts with contract authority and 94 accounts to which offsetting collections from nonfederal sources can be credited due to laws existing before 1950. Since spending under many of these authorities does not require annual appropriations, the Congress does

⁶In recent reports—Budget Treatment of Monetary Credits (GAO/AFMD-85-21, April 8, 1985) and Farm Payments: Cost and Other Information on USDA's Commodity Certificates (GAO/RCED-87-117BR, March 26, 1987)—we discuss the need for developing an appropriate budget treatment for monetary credits.

not usually reconsider these laws. Our discussions with OMB and Treasury officials indicate that they do not systematically or periodically verify an account's contract authority or its authority to credit offsetting collections—except perhaps in the first year it appears in an account. In December 1980, we also reported⁷ that some agencies do not periodically verify their authority to credit offsetting collections to particular accounts. This report and the accompanying inventory provide some information on such accounts, but they do not evaluate in detail whether appropriate financing methods are used for individual accounts. In the future, GAO will analyze selected accounts or types of spending authority in detail to evaluate the appropriate form of financing or budget treatment in current conditions.

We will send this report and the inventory (GAO/AFMD-87-44A) to the Director of the Office of Management and Budget. We will send the report to all members of the Congress and make copies of the inventory available to any member upon request. The report and inventory will also be sent to the head of each federal agency or establishment having accounts in the inventory. Copies will be made available to others on request.



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Comptroller General
of the United States

⁷Federal Budget Totals Are Understated Because of Current Budget Practices (PAD-81-22, December 31, 1980).

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Abbreviations

CCC	Commodity Credit Corporation
FFB	Federal Financing Bank
GAO	General Accounting Office
OMB	Office of Management and Budget

Objectives, Scope, and Methodology

The Congressional Budget Act of 1974 (titles I through IX of Public Law 93-344), as amended by the Balanced Budget and Emergency Deficit Control Act of 1985 (Public Law 99-177), requires the General Accounting Office (GAO) to study the provisions of law which provide permanent appropriations and spending authority not provided by prior appropriations. It also requires GAO to recommend the appropriate form of financing for activities or programs financed by such provisions of law.

In meetings with staff of four House committees—Rules, Appropriations, Budget, and Public Works and Transportation—and staff of the Senate Appropriations and Budget committees, it was agreed that we would address the broad instructions in the budget act in two phases. One of our specific objectives for the first phase, as agreed with congressional staff, was to provide a descriptive inventory containing information on accounts with spending authority and permanent appropriations.⁸ In addition, we agreed to summarize the information and provide our observations which are the objectives of this report. Subsequent work will analyze selected accounts or types of authority and, if applicable, recommend alternative forms of financing or budget treatment.

Accounts with spending authority have authority provided in laws other than appropriation acts to obligate the United States government to make payments. The inventory includes accounts with contract authority, authority to borrow, or authority to use monetary credits or bartering if budget authority is not provided in advance by appropriation acts. It also includes accounts credited with offsetting collections from nonfederal sources and accounts with permanent appropriations, including entitlements not annually appropriated.

There are other financing practices which might be considered similar to spending authority or permanent appropriations because they are generally not directly controllable in the current year's appropriations process. Such practices include annually appropriated entitlements and advance appropriations. These are not in the inventory or in the summary tables in appendixes II through IV of this report because, at some time, such funding is considered in the appropriations process. Accounts credited with offsetting collections from federal sources or trust funds are not included because the source of the collections is either annually appropriated or is itself in the inventory. Tax expenditures and tax

⁸Budget Issues: Inventory of Accounts With Spending Authority and Permanent Appropriations, 1987 (GAO/AFMD-87-44A).

credits are also not included since they are considered on the revenue side of the federal budget rather than the spending side.

We identified specific accounts for the inventory (1) by using OMB and Treasury data and combined House and Senate Budget Committee lists of entitlement accounts and (2) by requesting agencies to identify accounts with authority to use monetary credits or bartering or any other account they thought should be in the inventory. We used the program and financing schedule⁹ line code descriptions in OMB circular A-11 to select codes related to spending authority and permanent appropriations, and we used OMB's "Budget Preparation System" data base for 1987 to identify accounts having the selected codes.

We sent questionnaires to 68 federal agencies or establishments responsible for the identified accounts, except for certain legislative branch accounts for which we researched all data. Questionnaires completed by agency officials, in conjunction with our follow-up contacts and research, were used to obtain the data. Financial data for fiscal years 1967, 1977, 1985, 1986, and 1987 were obtained from the questionnaires, Department of the Treasury documents, and relevant budget appendixes.

We asked each agency to provide us with the legal citation and relevant language of the agency's permanent appropriations or spending authority for each identified account. The inventory includes the legal reference provided by the agency, or—where the agency's citation was unclear or incomplete—the reference we believe the agency had intended as the proper citation. We did not assess whether the agency's citation (or the citation to which we believe the agency had apparently intended to refer) in fact provides the proper legal basis for such permanent appropriations or spending authority. When the agency did not provide a legal reference, "not provided" has been indicated in the legal reference section of the inventory.

The data presented in the inventory and summarized in this report contain some limitations. In many cases, the cited legal reference is vague or does not appear to specifically authorize the use of permanent appropriations or spending authority. This does not necessarily mean that the legal reference provided by the agency is incorrect. Without the agency's rationale for relying on the cited authority, we did not attempt

⁹Each account's program and financing schedule in the Budget of the United States Government—Appendix shows the type and amount of budgetary resources available to finance obligations.

to determine whether it was correct. Also, the omission of original and/or current reasons for authorizing or maintaining the authority does not necessarily mean that there are no reasons but could mean only that the individual completing the questionnaire was not aware of any reasons in the legislative history or in the current conditions.

We measured usage of each type of spending authority and permanent appropriations in terms of obligations when possible. For contract authority and authority to borrow, the measure of usage is obligations. For permanent appropriations, usage is measured by budget authority because we could not in all cases determine an obligated amount. For the same reason, usage of offsetting collections from nonfederal sources is measured by the amount of collections received. Usage of monetary credits or bartering is the agency's estimate of the value of the transaction.

Since we identified accounts for the inventory using OMB's "Budget Preparation System" for the 1987 budget, which includes amounts and data only for fiscal years 1985, 1986, and 1987, the summary tables in appendixes II through IV provide a history of the dollar amounts for these accounts only. The tables' totals for fiscal years 1967 and 1977 do not include amounts for other accounts that had spending authority or permanent appropriations in fiscal years 1967 or 1977 but no longer had the authority in the 1985 through 1987 fiscal years covered by OMB's 1987 "Budget Preparation System." In addition, there may be other accounts with spending authority or permanent appropriations which we did not identify because they did not use the spending authority or permanent appropriation during fiscal years 1985 through 1987. Unless an agency volunteered information on such accounts, they are not in the inventory or summary tables. The summary tables include the amount of spending authority and permanent appropriations used by accounts which no longer have such authority but did have it at some time in the fiscal year 1985 through 1987 period. For these accounts, the spending authority or permanent appropriation was repealed, received under conditions that no longer apply, or permanently transferred to another account during fiscal years 1985 through 1987. The inventory lists these accounts separately in its table 1.

We performed our review between May 1986 and April 1987. Due to the large number of agencies and establishments included in this report, we did not obtain official agency comments; however, OMB informally reviewed a draft of this report.

Spending Authority and Permanent Appropriations, Including Entitlements Not Annually Appropriated, by Agency

The tables in this appendix show spending authority by agency. Frequently, one or two agencies are responsible for obligating the bulk of the spending authority. For example, the Department of Transportation and one account under the Funds Appropriated to the President used 83 percent of the total contract authority obligated in fiscal year 1985. Another two agencies—the departments of Agriculture and the Treasury—used 64 percent of the total authority to borrow obligated in fiscal year 1985.

The Foreign Military Sales Trust Fund, which is under the Funds Appropriated to the President, used 36 percent of the total contract authority obligated in fiscal year 1985. Another 47 percent of the total contract authority obligated was used by the Department of Transportation, with 87 percent of that amount obligated by one account, the Federal Aid to Highways Trust Fund. One reason for the large amount of contract authority used by these two accounts is that they finance almost all of their obligations with contract authority.

The Department of the Treasury used 36 percent of the total authority to borrow obligated in fiscal year 1985, all of it under FFB's authority to borrow. The Department of Agriculture used another 28 percent of the total authority to borrow obligated in fiscal year 1985, with 80 percent of that amount obligated by the Commodity Credit Corporation Fund.

Table II.1: Contract Authority Obligated

(Fiscal year 1985 constant dollars in thousands)

Agency	FY 1967	FY 1977	FY 1985	FY 1986 estimates	FY 1987 estimates
Funds					
Appropriated to the President	\$3,574,286	\$15,592,409	\$12,510,841	\$12,416,000	\$11,970,000
Agriculture	0	0	3,611,098	5,053,887	0
DOD—Military	1,488,278	0	2,056,518	0	37,810
Interior	0	50,100	28,000	9,561	0
Transportation	12,392,647	13,052,683	16,205,485	15,364,301	13,624,341
Housing and Urban Development	811,841	0	0	0	0
Other Independent Agencies	0	0	40,824	22,365	0
Difference due to rounding	0	1	0	1	0
Total	\$18,267,052	\$28,695,193	\$34,452,766	\$32,866,115	\$25,632,151

**Appendix II
 Spending Authority and Permanent
 Appropriations, Including Entitlements Not
 Annually Appropriated, by Agency**

Table II.2: Authority to Borrow Obligated

(Fiscal year 1985 constant dollars in thousands)

Agency	FY 1967	FY 1977	FY 1985	FY 1986 estimates	FY 1987 estimates
Agriculture	\$34,862,599	\$11,910,148	\$14,323,978	\$17,790,468	\$14,683,484
Commerce	0	0	2,300	0	0
DOD—Military	0	0	1,207	155	1,900
Treasury	0	15,921,708	18,334,786	7,347,991	2,685,963
Energy	0	254,931	1,454,666	320,100	262,295
Transportation	358	0	130,432	484,871	94,919
Housing and Urban Development	457,319	536,529	14,284,864	1,247,607	1,346,859
Other Independent Agencies	2,422,690	2,075,902	2,288,429	4,164,519	3,848,270
Difference due to rounding	0	0	0	1	-1
Total	\$37,742,966	\$30,699,218	\$50,820,662	\$31,355,712	\$22,923,689

**Appendix II
 Spending Authority and Permanent
 Appropriations, Including Entitlements Not
 Annually Appropriated, by Agency**

**Table II.3: Offsetting Collections From
 Nonfederal Sources**

(Fiscal year 1985 constant dollars in thousands)

Agency	FY 1967	FY 1977	FY 1985	FY 1986 estimates	FY 1987 estimates
Legislative Branch	\$28,690	\$30,685	\$66,773	\$65,881	\$65,910
Executive Office of the President	0	23	339	440	456
Funds Appropriated to the President	26,000	131,085	473,399	772,097	836,357
Agriculture	16,482,866	19,622,577	16,935,075	22,953,746	25,904,508
Commerce	51,278	102,216	262,693	270,609	246,335
DOD—Military	6,412,938	6,475,759	6,171,273	6,165,290	6,184,298
DOD—Civil	8,528	15,907	15,677	13,111	13,832
Health and Human Services	9,709	2,311,462	1,971,781	1,990,383	1,995,527
Interior	211,116	207,847	237,765	242,031	240,477
Justice	18,834	35,249	60,848	51,186	52,393
Labor	0	63,074	174,585	347,104	377,736
State	18,464	18,669	5,109	13,036	7,738
Treasury	131,985	9,925,318	10,830,617	9,024,688	8,310,470
Social Security Administration	0	9,127	1,820	3,838	3,981
Education	347,555	372,084	553,267	502,801	1,432,632
Energy	8,873	562,481	2,950,247	2,958,520	3,046,552
Environmental Protection Agency	0	1,690	2,059	1,407	2,660
Transportation	83,970	132,378	194,064	166,562	177,150
General Services Administration	4,332	22,664	381,836	321,831	40,024
Housing and Urban Development	3,959,008	3,036,509	6,288,281	7,205,451	7,253,050
National Aeronautics and Space Administration	40,750	291,550	215,650	161,973	213,750
Office of Personnel Management	1,689,312	2,452,527	3,111,694	4,009,416	3,174,251
Small Business Administration	850,498	988,924	1,566,490	1,327,518	1,227,210

(continued)

**Appendix II
 Spending Authority and Permanent
 Appropriations, Including Entitlements Not
 Annually Appropriated, by Agency**

Agency	FY 1967	FY 1977	FY 1985	FY 1986 estimates	FY 1987 estimates
Veterans Administration	2,272,940	2,310,727	3,087,538	3,136,190	3,232,450
Other Independent Agencies	3,708,464	28,738,449	41,765,970	40,483,378	41,658,363
Difference due to rounding	0	-2	0	0	1
Total	\$36,366,110	\$77,858,979	\$97,324,850	\$102,188,487	\$105,698,111

**Appendix II
 Spending Authority and Permanent
 Appropriations, Including Entitlements Not
 Annually Appropriated, by Agency**

**Table II.4: Budget Authority Received
 From Permanent Appropriations,
 Including Entitlements Not Annually
 Appropriated**

(Fiscal year 1985 constant dollars in thousands)

Agency	FY 1967	FY 1977	FY 1985	FY 1986 estimates	FY 1987 estimates
Legislative Branch	\$8,543	\$9,279	\$168,308	\$162,525	\$160,618
Judiciary	3,147	59,323	14,276	15,104	16,215
Funds Appropriated to the President	1,850	6,672	6,422	15,157	14,853
Agriculture	2,041,827	2,473,813	3,748,057	4,328,482	4,349,880
Commerce	432	29,953	31,360	34,153	34,997
DOD—Military	24,986	17,720	26,420	22,601	22,705
DOD—Civil	11,706	11,179	37,044,392	40,595,962	43,134,997
Health and Human Services	13,602,512	38,011,384	82,485,979	84,875,557	91,477,945
Interior	783,944	1,100,791	1,424,513	1,428,994	1,609,992
Justice	0	0	0	97,000	95,000
Labor	12,668,286	25,031,862	28,652,268	24,713,670	24,117,660
State	35,090	408,636	930,259	947,780	816,044
Treasury	42,377,218	75,589,683	187,308,247	197,903,372	199,847,194
Social Security Administration	79,937,036	135,552,723	200,349,004	208,062,991	216,803,297
Education	31	20,945	7,158	6,943	6,800
Energy	299	23,931	138,019	121,846	82,669
Environmental Protection Agency	0	67	18	38	14
Transportation	3,766	18,263	15,216	11,448	11,838
General Services Administration	3,110	1,670	2,113	3,558	3,485
Housing and Urban Development	0	558	5,909	6,632	7,065
National Aeronautics and Space Administration	1,468	2,583	2	0	0
Office of Personnel Management	9,297,190	34,520,194	51,876,982	52,193,088	52,360,623
Veterans Administration	2,294,875	1,601,598	1,628,364	1,780,066	1,632,309

(continued)

**Appendix II
 Spending Authority and Permanent
 Appropriations, Including Entitlements Not
 Annually Appropriated, by Agency**

Agency	FY 1967	FY 1977	FY 1985	FY 1986 estimates	FY 1987 estimates
Other Independent Agencies	4,735,538	6,049,169	12,044,546	12,948,469	11,779,642
Difference due to rounding	0	0	0	0	-1
Total	\$167,832,854	\$320,541,996	\$607,907,832	\$630,275,436	\$648,385,841

Spending Authority and Permanent Appropriations, Including Entitlements Not Annually Appropriated, by Budget Function

The tables in this appendix display the usage of spending authority and permanent appropriations by budget function. They categorize total spending authority and permanent appropriations according to broad national needs being addressed rather than to specific agencies as in appendix II.

Table III.1: Contract Authority Obligated

(Fiscal year 1985 constant dollars in thousands)

Function	FY 1967	FY 1977	FY 1985	FY 1986 estimates	FY 1987 estimates
National Defense	\$1,488,278	\$0	\$2,056,518	\$0	\$37,810
International Affairs	3,592,125	15,592,904	12,510,875	12,416,210	11,970,000
Energy	0	0	40,824	22,365	0
Natural Resources and Environment	0	50,100	0	0	0
Agriculture	0	0	3,611,098	5,053,887	0
Transportation	12,374,808	13,052,189	16,233,451	15,373,652	13,624,341
Combination of Functions	811,841	0	0	0	0
Difference due to rounding	0	0	0	1	0
Total	\$18,267,052	\$28,695,193	\$34,452,766	\$32,866,115	\$25,632,151

**Appendix III
 Spending Authority and Permanent
 Appropriations, Including Entitlements Not
 Annually Appropriated, by Budget Function**

Table III.2: Authority to Borrow Obligated

(Fiscal year 1985 constant dollars in thousands)

Function	FY 1967	FY 1977	FY 1985	FY 1986 estimates	FY 1987 estimates
National Defense	\$0	\$0	\$1,207	\$155	\$1,900
International Affairs	2,422,690	0	0	366,544	0
Energy	0	504,373	1,607,170	320,100	262,295
Agriculture	34,862,599	10,234,595	13,339,900	16,811,575	14,627,179
Commerce and Housing Credit	46,650	768,472	2,225,877	3,905,562	3,350,322
Transportation	358	0	137,959	491,127	101,552
Community and Regional Development	278,003	874,738	258,054	409,942	75,247
Income Security	132,666	319,429	14,265,738	1,200,375	1,297,510
General Government ^a	0	15,921,708	18,334,786	7,347,991	2,685,963
Combination of Functions	0	2,075,902	649,971	502,340	521,721
Difference due to rounding	0	1	0	1	0
Total	\$37,742,966	\$30,699,218	\$50,820,662	\$31,355,712	\$22,923,689

^aIn this table, all authority to borrow obligated by the Federal Financing Bank is included under the general government function.

**Appendix III
 Spending Authority and Permanent
 Appropriations, Including Entitlements Not
 Annually Appropriated, by Budget Function**

**Table III.3: Offsetting Collections From
 Nonfederal Sources**

(Fiscal year 1985 constant dollars in thousands)

Function	FY 1967	FY 1977	FY 1985	FY 1986 estimates	FY 1987 estimates
National Defense	\$6,412,938	\$6,477,209	\$6,516,474	\$6,450,192	\$6,186,198
International Affairs	2,629,664	3,678,274	4,893,073	4,068,822	4,114,987
General Science, Space, and Technology	0	0	155,557	123,481	175,750
Energy	8,873	1,410,672	3,902,888	3,933,176	4,205,144
Natural Resources and Environment	238,139	244,553	283,851	283,366	267,918
Agriculture	15,085,260	8,883,588	12,435,398	18,256,925	20,353,629
Commerce and Housing Credit	4,929,978	36,161,273	42,613,792	42,102,244	42,915,677
Transportation	83,970	132,378	198,092	166,562	177,150
Community and Regional Development	1,935,397	2,588,961	2,185,134	2,148,490	2,265,510
Education, Training, Employment, and Social Services	347,555	373,811	559,196	513,877	1,438,640
Health	1,307,425	1,885,094	2,558,855	3,439,436	2,957,333
Income Security	894,570	3,451,723	3,719,450	4,362,958	4,740,168
Social Security	0	9,127	1,820	3,838	3,981
Veterans Benefits and Services	2,272,940	2,310,727	3,087,538	3,136,190	3,232,450
Administration of Justice	18,834	106,780	126,947	116,878	118,094
General Government	96,149	9,779,943	9,928,117	8,872,990	8,154,014
General Purpose Fiscal Assistance	0	0	1,234	1,324	1,334
Combination of Functions	104,418	364,867	4,157,434	4,207,739	4,390,134
Difference due to rounding	0	-1	0	-1	0
Total	\$36,366,110	\$77,858,979	\$97,324,850	\$102,188,487	\$105,698,111

**Appendix III
 Spending Authority and Permanent
 Appropriations, Including Entitlements Not
 Annually Appropriated, by Budget Function**

**Table III.4: Budget Authority Received
 From Permanent Appropriations,
 Including Entitlements Not Annually
 Appropriated**

(Fiscal year 1985 constant dollars in thousands)

Function	FY 1967	FY 1977	FY 1985	FY 1986 estimates	FY 1987 estimates
National Defense	\$24,986	\$17,720	\$9,526,420	\$10,207,601	\$10,662,705
International Affairs	6,301	128,106	244,814	234,984	212,763
General Science, Space, and Technology	1,471	14,008	3,705	4,850	4,750
Energy	0	23,744	136,967	121,293	82,128
Natural Resources and Environment	244,194	365,406	456,449	597,790	746,565
Agriculture	135,014	168,897	229,930	198,872	200,965
Commerce and Housing Credit	432	30,511	149,283	147,965	147,032
Transportation	134	279	446	466	8,721
Community and Regional Development	442	6,314	17,165	14,622	10,866
Education, Training, Employment, and Social Services	8,593	30,402	20,426	19,228	19,630
Health	1,039	7,849	24,771	10,790	10,568
Medicare	13,601,473	38,003,535	75,948,323	79,626,330	85,898,050
Income Security	15,605,507	37,320,196	84,377,994	89,221,340	90,269,290
Social Security	79,937,036	135,552,723	206,861,540	213,300,991	222,372,197
Veterans Benefits and Services	2,294,878	1,601,647	1,681,323	2,060,346	1,883,915
Administration of Justice	2,087	5,668	11,000	108,640	106,400
General Government	41,105	7,098,011	12,106,709	12,192,030	11,832,748
General Purpose Fiscal Assistance	584,416	3,728,348	5,826,270	5,242,820	1,212,534
Net Interest	42,059,376	70,515,705	180,832,947	191,687,517	197,929,661

(continued)

**Appendix III
 Spending Authority and Permanent
 Appropriations, Including Entitlements Not
 Annually Appropriated, by Budget Function**

Function	FY 1967	FY 1977	FY 1985	FY 1986 estimates	FY 1987 estimates
Combination of Functions	13,284,371	25,922,926	29,451,350	25,276,961	24,774,354
Difference due to rounding	-1	1	0	0	-1
Total	\$167,832,854	\$320,541,996	\$607,907,832	\$630,275,436	\$648,385,841

Spending Authority and Permanent Appropriations, Including Entitlements Not Annually Appropriated, by Fund Type

Certain types of spending authority or permanent appropriations tend to be used by particular fund types. For example, in fiscal year 1985, use of authority to borrow and authority to credit offsetting collections from nonfederal sources was concentrated in public enterprise and intragovernmental revolving funds. Together these two fund types used 98 percent of all authority to borrow obligated that year and received 89 percent of all offsetting collections from nonfederal sources. Table IV.1 shows fund types in which large percentages of spending authority or permanent appropriations were concentrated in fiscal year 1985.

Table IV.1: Percentage of Total Fiscal Year 1985 Spending Authorities and Permanent Appropriations Used, Including Entitlements Not Annually Appropriated, by Selected Fund Types

Fund type	Contract authority	Authority to borrow	Offsetting collections	Permanent appropriations
General	a	a	a	35%
Public Enterprise	11%	62%	73%	a
Intragovernmental Revolving	a	36%	16%	a
Nonrevolving Trust	82%	a	a	64%
Total	93%	98%	89%	99%

^aThe percentages for these fund types are not significant.

Table IV.2: Contract Authority Obligated

(Fiscal year 1985 constant dollars in thousands)

Fund type	FY 1967	FY 1977	FY 1985	FY 1986 estimates	FY 1987 estimates
General	\$1,424,312	\$534,437	\$338,057	\$290,515	\$304,000
Special	0	50,100	0	0	0
Public Enterprise	0	0	3,651,922	5,076,253	0
Intragovernmental Revolving	1,488,278	0	1,998,097	0	0
Nonrevolving Trust	15,354,462	28,110,656	28,406,269	27,499,348	25,290,341
Revolving Trust	0	0	58,421	0	37,810
Difference due to rounding	0	0	0	-1	0
Total	\$18,267,052	\$28,695,193	\$34,452,766	\$32,866,115	\$25,632,151

**Appendix IV
 Spending Authority and Permanent
 Appropriations, Including Entitlements Not
 Annually Appropriated, by Fund Type**

Table IV.3: Authority to Borrow Obligated

(Fiscal year 1985 constant dollars in thousands)

Fund type	FY 1967	FY 1977	FY 1985	FY 1986 estimates	FY 1987 estimates
General	\$0	\$0	\$432	\$0	\$0
Special	0	0	1,169,895	0	0
Public Enterprise	37,742,966	14,777,509	31,315,549	24,007,721	20,237,727
Intragovernmental Revolving	0	15,921,708	18,334,786	7,347,991	2,685,963
Difference due to rounding	0	1	0	0	-1
Total	\$37,742,966	\$30,699,218	\$50,820,662	\$31,355,712	\$22,923,689

Table IV.4: Offsetting Collections From Nonfederal Sources

(Fiscal year 1985 constant dollars in thousands)

Fund type	FY 1967	FY 1977	FY 1985	FY 1986 estimates	FY 1987 estimates
General	\$1,469,901	\$3,848,939	\$3,627,925	\$3,836,849	\$4,767,847
Special	6,111	1,293	10,416	2,229	1,410
Public Enterprise	26,600,676	54,058,969	71,362,582	76,365,364	80,574,260
Intragovernmental Revolving	5,411,739	15,160,429	15,165,838	13,979,999	13,319,222
Nonrevolving Trust	610,589	508,004	446,574	452,192	455,326
Revolving Trust	2,267,094	4,281,346	6,711,515	7,551,855	6,580,045
Difference due to rounding	0	-1	0	-1	1
Total	\$36,366,110	\$77,858,979	\$97,324,850	\$102,188,487	\$105,698,111

Table IV.5: Budget Authority Received From Permanent Appropriations, Including Entitlements Not Annually Appropriated

(Fiscal year 1985 constant dollars in thousands)

Fund type	FY 1967	FY 1977	FY 1985	FY 1986 estimates	FY 1987 estimates
General	\$42,150,978	\$79,228,424	\$213,654,092	\$224,248,329	\$230,217,630
Special	2,548,294	3,437,069	4,785,521	5,526,566	5,395,202
Public Enterprise	118,989	78,949	131,959	106,084	112,703
Nonrevolving Trust	123,014,595	237,797,554	389,336,260	400,394,457	412,660,307
Difference due to rounding	-2	0	0	0	-1
Total	\$167,832,854	\$320,541,996	\$607,907,832	\$630,275,436	\$648,385,841

Glossary

Advance Appropriation	Budget authority provided in an appropriation act, to become available in a fiscal year or more beyond the fiscal year for which the appropriation act is passed. For the purposes of this report, the term refers to advance appropriations provided in appropriation acts which specified (and therefore limited) the years for which the budget authority would become available.
Account	A budgeting unit that records budgetary resources available for obligation and outlay and is shown in the <u>Budget of the United States Government, 1987—Appendix</u> or on the computer tape from OMB's "Budget Preparation System" for 1987 and is assigned an 11-digit identification code.
Appropriation Act	A statute, under the jurisdiction of the House and Senate Committees on Appropriations, that authorizes federal agencies to incur obligations and to make payments out of the Treasury for specified purposes. For the purposes of our study, an appropriation act provides spending authority or permanent appropriations that become available in a specified (and therefore limited) number of years.
Authority to Borrow	The statutory authority that permits a federal agency to incur obligations and make payments out of borrowed moneys. This does not include the Treasury's authority to borrow from the public or other sources under chapter 31 of title 31, U.S. Code.
Available	As used in this report, the amount of contract authority, authority to borrow, or permanent appropriations which may be used to make obligations in a specified fiscal year without current action by the Congress.
Budget Authority	Authority provided by law to enter into obligations that will result in immediate or future outlays involving federal government funds, except that budget authority does not include authority to insure or guarantee the repayment of indebtedness incurred by another person or government. The basic forms of budget authority are appropriations, authority to borrow, and contract authority.

Constant Dollar	A dollar value adjusted for changes in prices.
Contract Authority	The statutory authority that permits obligations to be incurred in advance of appropriations or in anticipation of receipts to be credited to a revolving fund or other account.
Current Budget Authority	Budget authority enacted by the Congress in or immediately preceding the fiscal year in which it becomes available.
Current Dollar	The dollar amount at the time the authority was provided or used.
Entitlement Accounts	Accounts that fund programs under legislation that requires the payment of benefits (or entitlements) to any person or unit of government that meets the eligibility requirements established by such law. Authorizations for entitlements constitute a binding obligation on the part of the federal government, and eligible recipients have legal recourse if the obligation is not fulfilled. For the purposes of this report, entitlement account refers to entitlements not annually appropriated.
Entitlement-Related Accounts	This category is composed of entitlement accounts (see above definition) and payments to entitlement accounts (see definition).
Indefinite Budget Authority	Budget authority for which a specific sum is not stated but is determined by other factors, such as the receipts from a certain source or obligations incurred. (Authority to borrow that is limited to a specified amount that may be outstanding at any time is considered to be indefinite budget authority.)
Monetary Credits or Bartering	The authority to make purchases by giving the seller credits or something other than money, instead of issuing a check. The holder of the credits may apply them later to reduce an amount owed the government in other, sometimes unrelated, transactions. An agency's acceptance of credits or something other than money as payment results in the agency forgoing the collection of offsetting receipts or collections in an amount equal to the credit.

Obligation Limitation	As used in this report, obligation limitation refers to a statutory limit on the amount of obligations which may be incurred by an account during the fiscal year in total or for a specific purpose if the limitation applies to a significant portion of the account's activity.
Offsetting Collections From Nonfederal Sources	Collections from sources outside the federal government that are credited to appropriation or fund accounts. They include such things as user fees, loan repayments, and proceeds from sales.
Payments to Entitlement Accounts	General fund accounts that receive permanent appropriations and serve only to make payments to entitlement accounts. These include the following six accounts: (1) Payment to the Military Retirement Fund, (2) Payments to the Health Care Trust Funds, (3) Payments to the Social Security Trust Funds, (4) Payment to the Foreign Service Retirement and Disability Fund, (5) Payment to the Civil Service Retirement and Disability Fund, and (6) Federal Payments to the Railroad Retirement Accounts.
Permanent Appropriation	An appropriation that becomes available as the result of previously enacted legislation and does not require current action by the Congress.
Proprietary Offsetting Receipts	Collections from the public deposited in receipt accounts of the general fund, special funds, or trust funds as a result of the government's business-type or market-oriented activities (for example, loan repayments, interest, sale of property and products, charges for nonregulatory services, and rents and royalties). Such collections are not counted as budget receipts and are offset against total budget authority and outlays by agency and function.
Spending Authority	As defined by the Congressional Budget Act of 1974, as amended (2 U.S.C. 651(c)(2)(Supp. III 1985)), a collective designation for authority provided in laws other than appropriation acts to obligate the government to make payments. It includes contract authority, authority to borrow, and entitlement authority for which the budget authority is not provided in advance by appropriation acts. It also includes authority to forgo the collection of proprietary offsetting receipts (monetary credits) and to make any other payments for which the budget authority is not provided in advance by appropriation acts. The latter includes, but is

not limited to, authority to make payments from offsetting collections credited to appropriation or fund accounts.



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